EXHIBIT C

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January 30, 2007

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Hon. Lawrence E. Kahn Judge, U.S. District Court Northern District of New York James T. Foley U.S. Courthouse 445 Broadway, Room 509 Albany, NY 12207

> Re: Synca Direct, Inc. v. MultiMedia Dental Systems, Inc.; U.S. Dist. Ct. No. Dist., NY Civil Action No. 8:06-CV-01263-LEK-DRH

Dear Judge Kahn:

We represent counterclaim-plaintiff, MultiMedia Dental Systems, Inc. ("MMD") and have received Mr. Owens' January 30 letter proposing changes to our draft preliminary injunction. We have no objection to the deletion of the word "attorneys" from the scope of the injunction, but we do however object to the deletion of the word "affiliates."

It appears that the requested deletion of the word "affiliates" is intended to allow plaintiff's parent, Synca a/k/a Synca Marketing, a Canadian corporation, to continue marketing the infringing product, and that would clearly be contrary to the letter and spirit of the injunction which Mr. McCarthy conceded should issue last Thursday and contrary to the intent of the copyright laws. Synca Direct's Canadian parent is an additional counterclaim defendant. (See ¶ 3 of MMD's Counterclaim). Thus far, Synca has not agreed to waiver of service pursuant to F.R.C.P. § 4(d), and thus we are in the process of making formal service on Synca in Montreal under the Hague Convention, but that does not alter the fact that Synca is a party to the litigation.

More importantly, Synca Direct and its Canadian parent are acting in concert with one another to market the infringing CADI software. The Canadian parent, through its internet websites www.synca.com and www.CADI.net, actively promoted the infringing software. (R. Scott McLaughlin Declaration § 7.) Synca Direct used its parent's Montreal address in promotional materials issued in

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connection with the Greater New York Dental Meeting in November 2006. (See enclosure). My original letter demanding that Synca cease and desist from marketing the infringing software (see Exhibit I to my Declaration) was addressed to Mr. Raymond Monette at Synca's offices in Canada, and the reply on Synca's behalf (See Exhibit II to my Declaration) came from counsel of record for Synca Direct in this action. Indeed, Mr. Monette, the principal of the Canadian parent, submitted an affidavit on behalf of Synca Direct and is shown as receiving a copy of Mr. Owens' correspondence to the Court.

Accordingly, because Synca Direct's proposed deletion of "affiliates" is apparently an attempt to evade its admission that MMD is entitled to injunctive relief, and thus an attempt to permit Synca Direct's Canadian affiliate to continue its willful infringement of MMD's copyrighted software, Synca Direct's request should be denied. We respectfully request that the Court enter the Order we submitted pursuant to the Local Rules of this Court on Friday, January 26th, as tendered, at the earliest opportunity.

We stand ready to participate in a telephone conference if the Court thinks

y yours.

further discussion of this point is required.

GJD/aml

cc: William L. Owens, w/encls. (via fax and 1st Class Mail)

James V. Marks, Esq. w/encls. (via e-mail) Edward J. Naughton, Esq. w/encls. (via e-mail)

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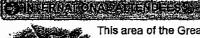
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